

REMARKS:

Claim 27 is presented for examination. Claims 24 -26 have been cancelled, without prejudice or disclaimer. Claims 1-23 have previously been withdrawn, without prejudice or disclaimer.

First, Applicant and the undersigned attorney would like to again thank the Examiner and his SPE, Charles Kyle, for the Interview on June 1, 2009. Applicant and his attorney discussed the 101 rejection and claim language to overcome the rejection. In addition, Applicant and his attorney discussed support for such an amendment. Applicant respectfully submits that claim 27 addresses the Examiner's issues.

Reconsideration is respectfully requested of the rejection of previous claims 24 -26 under 35 U.S.C. 112, second paragraph, as allegedly being indefinite. These claims have been canceled.

Reconsideration is respectfully requested of the rejection of previous claims 24 -26 under 35 U.S.C. 101. New claim 27 expressly recited that the steps are done by a computer.

Finally, it is noted that this Amendment is fully supported by the originally filed application and thus, no new matter has been added. For example, the amendment to the steps of the claim of "by a computer," is supported, for example, by paragraph 104 of the printed publication with the disclosure that a "software program and/or system may of course be utilized to hedge a liability associated with a deferred compensation plan." Thus, the specification expressly discloses that the recited steps are conducted "by a computer." See e.g. the dictionary definition of "software program" to mean "written programs or procedures or rules and associated documentation pertaining to the operation of a computer system and that are stored in read/write memory."

For this reason, the Amendment should be entered.

Early and favorable consideration on the merits is earnestly solicited.

Respectfully submitted,
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